



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शनिवार, 28 मई, 2016/7 ज्येष्ठ 1938

हिमाचल प्रदेश सरकार

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 16th May, 2016

No. HHC/Rules/Tech.Man.(Comp.)1/2014.—In exercise of the powers conferred by Article 229(2) of the Constitution of India, and all other enabling powers in this behalf, Hon'ble the Chief Justice of the High Court of Himachal Pradesh is hereby pleased to make the following amendments in the “**High Court of Himachal Pradesh Members of Technical Manpower (Computers) (Appointment, Conditions of Service and Conduct) Rules, 2014**”:-

1. Short title.— These Rules shall be called the “**High Court of Himachal Pradesh Members of Technical Manpower (Computers) (Appointment, Conditions of Service and Conduct) (1st Amendment-2016) Rules, 2014.**”

2. Commencement.— These same shall come into force with immediate effect.

3. Amendment.—In column No.6 “**Qualification and Experience**” against serial No.2 of the post of “**Assistant Programmer**” Sub Part (c) in the second schedule annexed to the aforesaid Rules “**Matriculation with 1 year diploma in Computers from any recognized I.T.I or any other recognized institution with 6 years experience as at (b) above**” shall stand deleted.

BY ORDER,

Sd/-

HON’BLE THE CHIEF JUSTICE,
HIGH COURT OF HIMACHAL PRADESH.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA

NOTIFICATION

Shimla, the 20th May, 2016

No. HHC/Admn.3 (331)/92-I.—17 days earned leave in two spells is hereby sanctioned in favour of Shri Davinder Chopra, Deputy Registrar of this Registry as under:--

- (1) 04 days earned leave on and w.e.f.17.05.2016 to 20.05.2016;
- (2) 13 days earned leave w.e.f. 23.05.2016 to 04.06.2016 with permission to affix Sundays falling on 22.05.2016 and 05.06.2016;

Certified that **Shri Davinder Chopra**, is likely to join the same post and at the same station from where he proceeds on leave after the expiry of the above leave period.

Certified that **Shri Davinder Chopra** would have continued to officiate the same post of Deputy Registrar, but for his proceeding on leave.

BY ORDER,

Sd/-

REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 3rd May, 2016

No. HHC/Estt.3 (406)/95-I.—06 days earned leave on and w.e.f. 02.05.2016 to 07.05.2016 with permission to affixed Sundays falling on 01.05.2016 and 08.05.2016 is hereby sanctioned in favour of Shri Gopal Swaroop Kaushal, Secretary of this Registry.

Certified that Shri Gopal Swaroop Kaushal, is likely to join the same post and at the same station from where he proceeds on leave after the expiry of the above leave period.

Certified that Shri Gopal Swaroop Kaushal would have continued to officiate the same post of Secretary, but for his proceeding on leave.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/Admn. 6 (23)/74-XV.—Hon'ble the Chief Justice in exercise of the powers vested in him under Rule 2(32) of Chapter 1 of H.P. Financial Rules, 2009 has been pleased to declare Civil Judge (Junior Division)-cum-JM(II), Dharamshala, H.P. as Drawing and Disbursing Officer in respect of the Court of Civil Judge (Junior Division)-cum-JMIC (I), Dharamshala, H.P. and also the Controlling Officer for the purpose of T.A. etc. in respect of Class-II to IV officials attached to the aforesaid Court under Major head "2014 Administration of Justice" during the earned leave period of Ms. Akanksha Dogra, Civil Judge (Junior Division)-cum-JMIC (I), Dharamshala, H.P. w.e.f. 23.5.2016 to 1.6.2016 or until she returns from leave.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/Admn. 6 (23)/74-XV.—Hon'ble the Chief Justice in exercise of the powers vested in him under Rule 2(32) of Chapter 1 of H.P. Financial Rules, 2009 has been pleased to declare Additional District and Sessions Judge-1, Mandi, H.P. as Drawing and Disbursing Officer in respect of the Court of District and Sessions Judge, Mandi, H.P. and also the Controlling Officer for the purpose of salary T.A. etc. in respect of the aforesaid Court under Major head "2014 Administration of Justice" during the earned leave period of Shri C.L. Kochhar, District and Sessions Judge, Mandi, H.P. w.e.f. 23.5.2016 to 10.6.2016 or until he returns from leave.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 24th May, 2016

No. HHC/Admn. 6 (23)/74-XV.—Hon'ble the Chief Justice in exercise of the powers vested in him under Rule 2(32) of Chapter 1 of H.P. Financial Rules, 2009 has been pleased to declare District and Sessions Judge, Shimla, H.P. as Drawing and Disbursing Officer in respect of the Court of Additional District and Sessions Judge-I, Shimla, H.P. and also the Controlling Officer for the purpose of salary T.A. etc. in respect of the aforesaid Court under Major head "2014 Administration of Justice" during the earned leave period of Shri Rajesh Tomar, Additional District and Sessions Judge-I, Shimla, H.P. w.e.f. 23.5.2016 to 10.6.2016 or until he returns from leave.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171001

NOTIFICATION

Shimla, the 25th May, 2016

No. HHC/Admn. 6 (23)/74-XV.—Hon'ble the Chief Justice in exercise of the powers vested in him under Rule 2(32) of Chapter 1 of H.P. Financial Rules, 2009 has been pleased to declare Civil Judge (Junior Division)-cum-JM-II, Palampur, District Kangra, H.P. as Drawing and Disbursing Officer in respect of the Court of Civil Judge (Senior Division)-cum-ACJM, Palampur, District Kangra, H.P. and also the Controlling Officer for the purpose of salary T.A. etc. in respect of the aforesaid Court under Major head "2014 Administration of Justice" during the earned leave period of Shri Amit Mandyal, Civil Judge (Senior Division)-cum-ACJM, Palampur, District Kangra, H.P. w.e.f. 26.5.2016 to 10.6.2016 with permission to suffix Second Saturday and Sunday falling on 11.6.2016 & 12.6.2016 or until he returns from leave.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/GAZ/14-349/2014.—Hon'ble the Chief Justice has been pleased to grant 06 days' earned leave w.e.f. 23.5.2016 to 28.5.2016 with permission to prefix gazetted holiday and Sunday falling on 21.5.2016 & 22.5.2016 and to suffix Sunday falling on 29.5.2016 in favour of Shri Vikas Bhardwaj, Additional District and Sessions Judge, Ghumarwin, District Bilaspur, H.P.

Certified that Shri Vikas Bhardwaj is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Vikas Bhardwaj would have continued to hold the post of Additional District and Sessions Judge, Ghumarwin, District Bilaspur, H.P., but for his proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA 171 001

NOTIFICATION

Shimla, the 24th May, 2016

No. HHC/GAZ/14-148/84-III.—Hon'ble the Chief Justice has been pleased to grant ex-post facto sanction of 13 days' commuted leave w.e.f. 18.4.2016 to 30.4.2016 with permission to suffix Sunday fell on 1.5.2016 in favour of Shri S. L. Sharma, District and Sessions Judge, Kangra at Dharamshala, H.P.

Certified that Shri S.L. Sharma has joined the same post and at the same station from where he proceeded on leave, after expiry of the above period of leave.

Also certified that Shri S.L. Sharma would have continued to hold the post of District and Sessions Judge, Kangra at Dharamshala, H.P., but for his proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/GAZ/14-160/84-1.—Hon'ble the Chief Justice has been pleased to grant 19 days earned leave w.e.f. 23.5.2016 to 10.6.2016 with permission to prefix gazetted holiday and Sunday falling on 21.5.2016 & 22.5.2016 in favour of Shri C.L. Kochhar, District and Sessions Judge, Mandi, H.P.

Certified that Shri C.L. Kochhar is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri C.L. Kochhar would have continued to hold the post of District and Sessions Judge, Mandi, H.P., but for his proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 24th May, 2016

No. HHC/GAZ/14-226/96-II.—Hon'ble the Chief Justice has been pleased to grant 19 days earned leave w.e.f. 23.5.2016 to 10.6.2016 in favour of Shri Rajesh Tomar, Additional District and Sessions Judge-I, Shimla, H.P.

Certified that Shri Rajesh Tomar is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Rajesh Tomar would have continued to hold the post of Additional District and Sessions Judge-I, Shimla, H.P., but for his proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/GAZ/14-347/2014.—Hon'ble the Chief Justice has been pleased to grant 10 days' earned leave w.e.f. 23.5.2016 to 1.6.2016 in favour of Ms. Akanksha Dogra, Civil Judge (Junior Division)-cum-JMIC(I), Dharamshala, H.P.

Certified that Ms. Akanksha Dogra is likely to join the same post and at the same station from where she proceeds on leave, after expiry of the above period of leave.

Also certified that Ms. Akanksha Dogra, would have continued to hold the post of Civil Judge (Junior Division)-cum-JMIC (I), Dharamshala, H.P., but for her proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/GAZ/14-326/2012.—Hon'ble the Chief Justice has been pleased to grant ex-post facto sanction of 03 days commuted leave w.e.f. 21.4.2016 to 23.4.2016 with permission to suffix Sunday falling on 24.4.2016 in favour of Ms. Monika Sombal, Civil Judge (Junior Division)-cum-JMIC-II, Hamirpur, H.P.

Certified that Ms. Monika Sombal has joined the same post and at the same station from where she proceeded on leave, after expiry of the above period of leave.

Also certified that Ms. Monika Sombal would have continued to hold the post of Civil Judge (Junior Division)-cum-JMIC-II, Hamirpur, H.P., but for her proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 23rd May, 2016

No. HHC/GAZ/14-281/2005.—Hon'ble the Chief Justice has been pleased to grant ex-post facto sanction of 05 days commuted leave w.e.f. 12.03.2016 to 16.03.2016 and 02 days earned leave for 17.03.2016 & 18.03.2016 in favour of Smt. Gurmeet Kaur, Civil Judge (Senior Division)-cum-ACJM (I), Hamirpur, H.P.

Certified that Smt. Gurmeet Kaur has joined the same post and at the same station from where she proceeded on leave, after expiry of the above period of leave.

Also certified that Smt. Gurmeet Kaur would have continued to hold the post of Civil Judge (Senior Division)-cum-ACJM(I), Hamirpur, H.P., but for her proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 25th May, 2016

No. HHC/GAZ/14-282/2005.—Hon'ble the Chief Justice has been pleased to grant 16 days' earned leave w.e.f. 26.5.2016 to 10.6.2016 with permission to suffix Second Saturday and Sunday falling on 11.6.2016 & 12.6.2016 in favour of Shri Amit Mandyal, Civil Judge (Senior Division)-cum-ACJM, Palampur, District Kangra, H.P.

Certified that Shri Amit Mandyal is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Amit Mandyal would have continued to hold the post of Civil Judge (Senior Division)-cum-ACJM, Palampur, District Kangra, H.P., but for his proceeding on leave for the above period.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA - 171 001

NOTIFICATION

Shimla, the 30th April, 2016

No. HHC/Admn.16 (22)75-IV.—Hon'ble the Chief Justice, in exercise of the powers vested in him U/S 139(b) of the Code of Civil Procedure, 1908, U/S 297(1)(b) of the Code of Criminal Procedure, 1973 and Rule 5(vi) of the H.P. Oath Commissioners (Appointment & Control) Rules, 2007 has been pleased to appoint Sh. Shekhar Chand, Advocate, Sarahan as Oath Commissioner at Sarahan, Distt. Sirmaur, H.P. for a period of two years with immediate effect for administering oaths and affirmations on affidavits to the deponents under the aforesaid Codes and Rules.

BY ORDER,
Sd/-
REGISTRAR GENERAL.

विधि विभाग

अधिसूचना

शिमला-2, 27 मई, 2016

संख्या: एल0एल0आर0-डी(6)-6/2016-लेज.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 26-05-2016 को अनुमोदित हिमाचल प्रदेश मूल्य परिवर्धित कर (संशोधन) विधेयक, 2016 (2016 का विधेयक संख्यांक 7) को वर्ष 2016 के अधिनियम संख्यांक 10 के रूप में संविधान के अनुच्छेद 348 (3) के अधीन उसके अंग्रेजी प्राधिकृत पाठ सहित हिमाचल प्रदेश ई-राजपत्र में प्रकाशित करते हैं ।

आदेश द्वारा,
(डा० बलदेव सिंह),
प्रधान सचिव (विधि) ।

2016 का अधिनियम संख्यांक 10

हिमाचल प्रदेश मूल्य परिवर्धित कर (संशोधन) अधिनियम, 2016

(राज्यपाल महोदय द्वारा तारीख 26 मई, 2016 की यथाअनुमोदित)

हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (2005 का अधिनियम संख्यांक 12) का और संशोधन करने के लिए अधिनियम ।

भारत गणराज्य के सड़सठवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो:-

1. संक्षिप्त नाम.—इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश मूल्य परिवर्धित कर (संशोधन) अधिनियम, 2016 है ।

2. धारा 11 का संशोधन.—हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (जिसे इसमें इसके पश्चात् 'मूल अधिनियम' कहा गया है) की धारा 11 की उपधारा (16) में,—

(क) खण्ड (क) में, "दुगुनी" शब्द का लोप किया जाएगा; और

(ख) खण्ड (ख) में, "पचास" शब्द के स्थान पर "पच्चीस" शब्द रखा जाएगा ।

3. नई धारा 14—क का अन्तःस्थापन.—मूल अधिनियम की धारा 14 के पश्चात् निम्नलिखित नई धारा अन्तःस्थापित की जाएगी, अर्थात्:-

"14—क. अनन्तिम रजिस्ट्रीकरण प्रमाण—पत्र प्रदान करने के लिए आवेदन.—(1) राज्य में रजिस्ट्रीकरण के लिए आवेदन का आशय रखने वाला कोई भी व्यक्ति विहित प्ररूप में, विहित दस्तावेजों की स्कैन की गई प्रतियों सहित, ऑनलाईन आवेदन कर सकेगा ।

(2) विहित प्राधिकारी, उपधारा (1) के अधीन आवेदन की प्राप्ति पर तीन कार्य दिवसों के भीतर विहित प्ररूप में अनन्तिम रजिस्ट्रीकरण प्रमाण—पत्र प्रदान करेगा ।

(3) विहित प्राधिकारी अनन्तिम रजिस्ट्रीकरण प्रमाण—पत्र जारी करने के पश्चात्, आवेदक को आवेदन में दी गई विशिष्टियों की बाबत साक्ष्य और दस्तावेजों के साथ—साथ कारबार से सम्बन्धित लेखे भी, सत्यापन के लिए प्रस्तुत करने हेतु निदेश देगा । साक्ष्य, दस्तावेजों और लेखों को प्रस्तुत करने पर वह आवेदन में दी गई विशिष्टियों का सत्यापन करेगा और विशिष्टियों की शुद्धता के सम्बन्ध में समाधान होने पर, वह रजिस्ट्रीकरण प्रमाण—पत्र को प्रदान करने हेतु आवेदन की प्राप्ति की तारीख से तीस दिन के अपश्चात् विहित प्ररूप में स्थायी रजिस्ट्रीकरण प्रमाण—पत्र जारी करेगा ।

(4) विहित अधिकारी का यदि यह समाधान हो जाता है कि आवेदक द्वारा आवेदन में दी गई विशिष्टियां अशुद्ध हैं या आवेदक ने कतिपय तथ्यों का दुर्यपदेशन किया है तो वह आवेदक को सुनवाई का अवसर देने के पश्चात् और कारणों को लिखित में अभिलिखित करके आवेदन को नामंजूर करेगा तथा उपधारा (2) के अधीन जारी किए गए अनन्तिम रजिस्ट्रीकरण प्रमाण—पत्र को आवेदन की प्राप्ति की तारीख से तीस दिन के अपश्चात् रद्द करेगा ।"

4. धारा 16 का संशोधन.—मूल अधिनियम की धारा 16 की उपधारा (6) के विद्यमान परन्तुक के स्थान पर निम्नलिखित परन्तुक रखे जाएंगे, अर्थात्:-

"परन्तु जहां व्यौहारी मासिक विवरणियां दाखिल कर रहा है वहां व्यतिक्रम के जारी रहने तक प्रतिदिन एक हजार रुपए के बराबर की रकम शास्तिस्वरूप प्रभारित की जाएगी किन्तु ऐसी शास्ति पचास हजार रुपए से अधिक नहीं होगी:

परन्तु यह और कि जहां किसी व्यौहारी ने अपना रजिस्ट्रीकरण प्रमाण—पत्र रद्द करवाए बिना अपना कारबार बन्द कर दिया है या कारबार करना छोड़ दिया है तो निर्धारण प्राधिकारी तुरन्त उसका रजिस्ट्रीकरण प्रमाण—पत्र निलम्बित कर देगा और तत्पश्चात् यथा लागू कोई वृद्धि सम्बन्धी शास्ति अधिरोपित नहीं की जाएगी ।"

5. नई धारा 27—क का अन्तःस्थापन.—मूल अधिनियम की धारा 27 के पश्चात् निम्नलिखित नई धारा अन्तःस्थापित की जाएगी, अर्थात्:—

"27—क. अनिर्णय और बकाया के परिनिर्धारण के लिए विशेष उपबन्ध.—इस अधिनियम में किसी बात के होते हुए भी, यदि सरकार लोकहित में ऐसा करना आवश्यक और समीचीन समझती है तो यह उस व्यौहारी की बाबत, जो एक वित्तीय वर्ष तक के निर्धारण मामलों के लिए, निर्धारण हेतु अपेक्षित वैधानिक प्ररूपों को, उसके नियन्त्रण से बाहर के कारणों से प्रस्तुत नहीं कर सका है, किसी विशिष्ट अवधि के लिए ऐसे मामलों के लिए एक परिनिर्धारण स्कीम अधिसूचित कर सकेगी और कर की रकम का भागतः अधित्यजन और ऐसे वैधानिक प्ररूपों को प्रस्तुत न करने के लिए ब्याज और शास्ति की रकम का पूर्णतः या भागतः अधित्यजन अनुज्ञात कर सकेगी।"

6. नई धारा 49—क का अन्तःस्थापन.—मूल अधिनियम की धारा 49 के पश्चात् निम्नलिखित नई धारा अन्तःस्थापित की जाएगी, अर्थात्:—

"49—क. अग्रिम विनिर्णय.— (1) आयुक्त, किसी माल की बाबत कर की दर या किसी संव्यवहार के लिए कर की अपेक्षा या आगत कर की कटौती की पात्रता या अधिनियम के अधीन, किसी मामले या मामलों के प्रवर्ग, जैसे आयुक्त विनिर्दिष्ट करे, स्रोत पर कर की कटौती के दायित्व को सुस्पष्ट करने के लिए, कम से कम एक अतिरिक्त आयुक्त या संयुक्त आयुक्त, एक क्षेत्रीय कलक्टर और एक उप आयुक्त (विधि) या सहायक आयुक्त (विधि) से मिलकर बनने वाले एक अग्रिम विनिर्णय 'प्राधिकरण' का गठन कर सकेगा।

(2) इस धारा के अधीन अग्रिम विनिर्णय की माँग करने वाला कोई भी रजिस्ट्रीकृत व्यौहारी, ऐसी रीति, जैसी विहित की जाए, में संदत्त फीस के संदाय के सबूत सहित, विहित प्ररूप में प्राधिकरण को आवेदन करेगा।

(3) प्राधिकरण, आवेदन की प्राप्ति पर सम्बद्ध निर्धारण प्राधिकारी को उसकी एक प्रति अग्रेषित करवाएगा और उठाए गए प्रश्न पर इसका निष्कर्ष तथा इसके द्वारा यथा अपेक्षित कोई अन्य सूचना या अभिलेख मंगवाएगा।

(4) प्राधिकरण, आवेदन या मंगवाए गए किसी अभिलेख का परीक्षण करने के पश्चात्, आदेश द्वारा, आवेदन को या तो ग्रहण करेगा या अस्वीकार कर सकेगा:

परन्तु प्राधिकरण आवेदन को वहां अनुज्ञात नहीं करेगा जहां आवेदन में उठाया गया प्रश्न,—

- (i) विभाग के किसी अधिकारी या अन्य प्राधिकारी या अपील अधिकरण अथवा किसी न्यायालय के समक्ष पहले से ही लंबित है; या
- (ii) किसी संव्यवहार या विवाद्यक से सम्बन्धित है जिसे प्रकटतया कर के परिवर्जन हेतु परिकल्पित किया गया है:

परन्तु यह और कि इस उपधारा के अधीन कोई भी आवेदन तब तक अस्वीकार नहीं किया जाएगा जब तक कि सुनवाई का अवसर प्रदान न कर दिया गया हो और जहां आवेदन अस्वीकार कर दिया जाता है वहां ऐसी अस्वीकृति के कारण आदेश में अभिलिखित किए जाएंगे।

(5) प्रश्न, जिस पर निम्नलिखित की बाबत अग्रिम विनिर्णय की माँग की जा सकेगी,—

(क) अधिनियम के अधीन किसी माल का वर्गीकरण;

(ख) अधिनियम के उपबन्धों के अधीन जारी की गई अधिसूचना की उपयुक्तता जिससे कर की दर पर प्रभाव पड़ता हो;

- (ग) अधिनियम के उपबन्धों के अधीन माल के मूल्य के अवधारण के प्रयोजनों के लिए अंगीकृत किए जाने वाले सिद्धान्त;
- (घ) अधिनियम के अधीन कर की बाबत जारी की गई अधिसूचनाएं;
- (ङ) संदत्त या संदत्त समझे गए कर के आगत कर प्रत्यय की स्वीकार्यता;
- (च) अधिनियम के अधीन किसी माल पर देय कर के दायित्व का अवधारण; या
- (छ) क्या आवेदक का अधिनियम के अधीन रजिस्ट्रीकरण किया जाना अपेक्षित है ।
- (6) इस धारा के अधीन किसी प्राधिकरण के समक्ष कोई भी कार्यवाही (अग्रिम विनिर्णय की घोषणा सहित) प्रश्नगत नहीं होगी या प्राधिकरण में केवल किसी रिक्ति होने के कारण या उसके गठन में किसी त्रुटि के कारण अविधिमान्य नहीं होगी ।
- (7) उपधारा (4) के अधीन किए गए प्रत्येक आदेश की प्रति आवेदक तथा सम्बद्ध अधिकारी को भेजी जाएगी ।
- (8) जहां उपधारा (4) के अधीन आवेदन ग्रहण किया गया है वहां प्राधिकरण ऐसी और सामग्री, जो आवेदक द्वारा इसके समक्ष रखी जाए या प्राधिकरण द्वारा अभिप्राप्त की जाए, का परीक्षण करने के पश्चात्, सुनवाई का अवसर देने के पश्चात् आवेदन में विनिर्दिष्ट प्रश्नों पर ऐसा आदेश पारित करेगा जैसा उचित हो । प्राधिकरण, आवेदन की प्राप्ति के नब्बे दिन के भीतर आदेश पारित करेगा और ऐसे आदेश की प्रति आवेदक तथा सम्बद्ध अधिकारी को भेजी जाएगी ।
- (9) प्राधिकरण का आदेश केवल निम्नलिखित पर आबद्धकर होगा,—
- आवेदक जो अग्रिम विनिर्णय की मांग करता है;
 - माल या संव्यवहार की बाबत, जिसके सम्बन्ध में इसकी मांग की गई है; और
 - ऐसे आवेदक के सम्बन्ध में, विभाग के अधिकारियों (आयुक्त या अपील अधिकरण से भिन्न) के समक्ष कार्यवाहियों में ।
- (10) उपधारा (8) के अधीन पारित आदेश यथापूर्वोक्त आबद्धकर होगा जब तक कि विधि या तथ्यों, जिनके आधार पर ऐसा आदेश किया गया था, में कोई परिवर्तन न हो ।
- (11) जहाँ प्राधिकरण को किसी अधिकारी द्वारा इसे किए गए अभ्यावेदन पर या अन्यथा ज्ञात होता है कि उस द्वारा पारित आदेश, कपट या तथ्यों के दुर्यपदेशन द्वारा अभिप्राप्त किया गया था तो वह, आदेश द्वारा, ऐसे आदेश को आरम्भ से शून्य घोषित कर सकेगा और तदुपरि अधिनियम के समस्त उपबन्ध आवेदक को लागू होंगे मानो ऐसा आदेश कभी पारित ही नहीं किया गया था ।
- (12) प्राधिकरण को, प्रकटीकरण और निरीक्षण करने से सम्बन्धित इसकी शक्तियों को प्रयोग करने के प्रयोजन के लिए, किसी व्यक्ति को हाजिर कराने और शपथ पर उसकी परीक्षा करने, कमीशन जारी करने और लेखा पुस्तकों तथा अन्य दस्तावेजों को प्रस्तुत करने हेतु बाध्य करने के लिए सिविल प्रक्रिया संहिता, 1908 (1908 का 5) के अधीन सिविल न्यायालय की समस्त शक्तियां होंगी ।
- (13) प्राधिकरण को दण्ड प्रक्रिया संहिता, 1973 (1974 का 2) की धारा 195 के प्रयोजनों के लिए, न कि अध्याय-26 के प्रयोजनों के लिए, सिविल न्यायालय समझा जाएगा और प्राधिकरण के समक्ष प्रत्येक कार्यवाही को भारतीय दण्ड संहिता की धारा 193 (1860 का 45) और 228 के अर्थान्तर्गत और धारा 196 के प्रयोजनों के लिए, न्यायिक कार्यवाही समझा जाएगा ।

स्पष्टीकरण:— इस धारा के प्रयोजन के लिए,—

- (i) 'अग्रिम विनिर्णय' से इस धारा की उपधारा (1) और (5) के अधीन विनिर्दिष्ट किसी प्रश्न का प्राधिकरण द्वारा अवधारण अभिप्रेत है; और
- (ii) 'प्राधिकरण' से इस धारा की उपधारा (1) के अधीन अग्रिम विनिर्णय के लिए गठित प्राधिकरण अभिप्रेत है।

7. धारा 50—क का संशोधन.—मूल अधिनियम की धारा 50—क की उपधारा (1) में, "अगले उच्चतर प्राधिकारी का अनुमोदन अभिप्राप्त करने के पश्चात्," शब्दों और चिन्ह के स्थान पर "मू0प0क0—26 और मू0प0क0—26—क प्ररूपों की अपलोडिंग को ब्लाक करने से पूर्व आयुक्त का अनुमोदन अभिप्राप्त करने के पश्चात् और" शब्द, अंक और चिन्ह रखे जाएंगे।

AUTHORITATIVE ENGLISH TEXT

Act No. 10 of 2016

THE HIMACHAL PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2016

(AS ASSENTED TO BY THE GOVERNOR ON 26TH MAY, 2016)

AN

ACT

further to amend the Himachal Pradesh Value Added Tax Act, 2005(Act No.12 of 2005).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Sixty-seventh Year of the Republic of India as follows:--

1. Short title.—This Act may be called the Himachal Pradesh Value Added Tax (Amendment) Act, 2016.

2. Amendment of section 11.—In section 11 of the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the 'principal Act'), in sub-section (16),-

- (a) in clause (a), the word "twice" shall be omitted.; and
- (b) in clause (b), for the word "fifty", the words "twenty five" shall be substituted.

3. Insertion of new section 14-A.—After section 14 of the principal Act, the following new section shall be inserted, namely:-

"14-A. Application for grant of Provisional Registration Certificate.-(1) Any person intending to apply for registration in the State may make online application in the prescribed form alongwith scanned copies of the prescribed documents.

(2) On receipt of application under sub-section (1), the prescribed authority shall grant Provisional Registration Certificate within three working days in the prescribed form.

(3) After issue of the Provisional Registration Certificate, the prescribed authority shall direct the applicant to produce evidence and documents in respect of the particulars given in the

application and also the accounts relating to the business for verification. On production of evidence, documents and accounts, it shall verify the particulars given in the application and on being satisfied about the correctness of the particulars, it shall issue a Permanent Registration Certificate in the prescribed form not later than thirty days from the date of receipt of application for grant of Registration Certificate.

(4) If the prescribed authority is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, it shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, reject the application and cancel the Provisional Registration Certificate issued under sub-section(2) not later than thirty days of the date of receipt of application.”.

4. Amendment of section 16.—In section 16 of the principal Act, in sub-section (6), for the existing proviso, the following provisos, shall be substituted, namely:--

“Provided that where the dealer is filing monthly returns, a sum equal to Rs.1000/- per day shall be charged as penalty till the default continues, but such penalty shall not exceed Rs. 50,000/-:

Provided further that where a dealer has closed down his business or has left the business without getting his Registration Certificate cancelled, the Assessing Authority shall suspend his Registration Certificate immediately, and thereafter no further incremental penalty as applicable shall be imposed.”.

5. Insertion of new section 27-A.—After section 27 of the principal Act, the following new section shall be inserted, namely:--

“27-A. Special provision for settlement of pendency and arrears.-Notwithstanding anything contained in this Act, if the Government considers it necessary and expedient in public interest so to do, it may in respect of a dealer who for reasons beyond his control could not submit the statutory forms required for assessment, for assessment cases up to a financial year, it may notify a Settlement Scheme for such cases for a particular period and allow partial waiver of the tax amount and complete or partial waiver of the interest and penalty amount for non-submission of such statutory forms.”.

6. Insertion of new section 49-A.—After section 49 of the principal Act, the following new section shall be inserted, namely:-

"49-A. Advance Ruling.- (1) The Commissioner may constitute an ‘Authority’ for Advance Ruling, consisting of at least one Additional Commissioner or Joint Commissioner, one Zonal Collector and one Deputy Commissioner (Legal) or Assistant Commissioner (Legal) to clarify the rate of tax in respect of any goods or the exigibility to tax of any transaction or eligibility of deduction of input tax or liability of deduction of tax at source under the Act, in respect of any case or class of cases as the Commissioner may specify.

(2) Any registered dealer seeking advance ruling under this section shall make application to the Authority in such form, accompanied by proof of payment of such fee and paid in such manner as may be prescribed.

(3) On receipt of application, the Authority shall cause a copy thereof to be forwarded to the Assessing Authority concerned and call for its findings on the question raised and any other information or records as required by it.

(4) The Authority may, after examining the application and any records called for, by order, either admit or reject the application:

Provided that the Authority shall not allow the application where the question raised in the application,-

- (i) is already pending before any officer or other authority of the Department or Appellate Tribunal or any Court; or
- (ii) relates to a transaction or issue which is designed apparently for the avoidance of tax:

Provided further that no application shall be rejected under this sub-section unless an opportunity of being heard is given and where the application is rejected, reasons for such rejection shall be recorded in the order.

(5) The question on which the advance ruling may be sought shall be in respect of,-

- (a) classification of any goods under the Act;
- (b) applicability of a notification issued under the provisions of the Act having a bearing on the rate of tax;
- (c) the principles to be adopted for the purposes of determination of value of the goods under the provisions of the Act;
- (d) notifications issued, in respect of tax under the Act;
- (e) admissibility of input tax credit of tax paid or deemed to have been paid;
- (f) determination of the liability to pay tax on any goods under the Act; or
- (g) whether applicant is required to be registered under the Act;

(6) No proceedings before the Authority (including the pronouncement of advance ruling) under this section shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority.

(7) A copy of every order made under sub-section (4) shall be sent to the applicant and the officer concerned.

(8) Where an application is admitted under sub-section (4), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority, pass such order as deems fit on the questions specified in the application, after giving an opportunity of being heard. The Authority shall pass order within ninety days of the receipt of application and a copy of such order shall be sent to the applicant and the officer concerned.

(9) The order of the Authority shall be binding only,-

- (i) on the applicant who seeks the advance ruling;
- (ii) in respect of the goods or transaction in relation to which it is sought; and
- (iii) in the proceedings before the officers of the Department (other than the Commissioner and the Appellate Tribunal) relating to such applicant.

(10) The order passed under sub-section (8) shall be binding as aforesaid unless there is a change in law or facts on the basis of which the order was passed.

(11) Where the authority, on a representation made to it by any officer or otherwise find that an order passed by it was obtained by fraud or mis-representation of facts, it may, by order, declare such order to be void-ab-initio, and thereupon, all the provisions of the Act shall apply to the applicant, as if, such order had never been passed.

(12) The Authority shall, for the purpose of exercising its powers regarding discovery and inspection, enforcing the attendance of any person and examining him on oath, issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).

(13) The Authority shall be deemed to be a civil court for the purposes of section 195, (2 of 1974) but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973, and every proceedings before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 (45 of 1860) and 228 and for the purpose of section 196 of the Indian Penal Code.

Explanation.- For the purpose of this section,-

- (i) 'Advance Ruling' means the determination, by the Authority, of a question specified under sub-section (1) and (5) of this section; and
- (ii) 'Authoirty' means the Authority for advance ruling constituted under sub-section (1) of this section."

7. **Amendment of section 50-A.**—In section 50-A of the principal Act, in sub-section (1), for the words and sign "next higher authority, ", the words, letters and signs "Commissioner prior to blocking the uploading of forms VAT-XXVI and VAT-XXVI-A and " shall be substituted.

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Smt. Meena Devi w/o Shri Jai Pal, r/o Durga Niwas, Near Mental Hospital Village Bagg,
P.O. Summerhill, Tehsil & District Shimla, H. P. . . *Applicant.*

Versus

General Public . . *Respondent.*

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Smt. Meena Devi w/o Shri Jai Pal, r/o Durga Niwas, Near Mental Hospital Village Bagg, P.O. Summerhill, Tehsil & District Shimla, has preferred an application to the undersigned for registration date of birth and name of her son Rohit (DOB 10-04-2003) in the record of Municipal Corporation, Shimla, District Shimla, H.P.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 25-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 25th day of May, 2016.

Seal.

HEMIS NEGI,
*Sub-Divisional Magistrate,
Shimla (Urban).*

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Shri Vinod Kumar s/o Shri Lal Singh, r/o Durga Niwas, Near Mental Hospital Village
Bagg, P.O. Summerhill, Tehsil and District Shimla. . . *Applicant.*

Versus

General Public

. . *Respondent.*

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri Vinod Kumar s/o Shri Lal Singh, r/o Durga Niwas, Near Mental Hospital Village Bagg, P.O. Summerhill, Tehsil & District Shimla, has preferred an application to the undersigned for registration of the name of son Samrit Kumar (DOB 3-4-2006) in the record of Municipal Corporation, Shimla, District Shimla, H.P.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 25-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 25th day of May, 2016.

Seal.

HEMIS NEGI,
*Sub-Divisional Magistrate,
Shimla (Urban).*

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Shri Satveer Singh s/o Late Shri Phool Singh, r/o Baba Building, Baba Market, Near A.G. Office, the Mall Shimla, Tehsil and District Shimla. . . *Applicant.*

Versus

General Public

. . *Respondent.*

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri satveer Singh s/o Late Shri Phool Singh, r/o Baba Building, Baba Market, Near A.G. Office, The Mall Shimla Tehsil & District Shimla, has preferred an application to the

undersigned for registration of the name of his daughters namely Monika Vaishnav (DOB 16-11-1990) and Sonika Vaishnav (DOB 20-09-1993) in the record of Municipal Corporation, Shimla.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 25-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 25th day of May, 2016.

Seal.

HEMIS NEGI,
*Sub-Divisional Magistrate,
Shimla (Urban).*

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Shri Sanjay s/o Shri Laiq Ram, r/o Bavi, P.O. Ruslah, Tehsil Chopal, District Shimla, H.P.
.. Applicant.

Versus

General Public .. Respondent.

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri Sanjay s/o Shri laiq Ram, r/o Bavi, P.O. Ruslah, Tehsil Chopal, District Shimla has preferred an application to the undersigned for registration the date of birth and name of his son namely Mohit (DOB 12-6-2014) in the record of Municipal Corporation, Shimla, District Shimla, H.P.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 25-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 25th day of May, 2016.

Seal.

HEMIS NEGI,
*Sub-Divisional Magistrate,
Shimla (Urban).*

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Shri Tashi Norzom w/o Shri Sonam, r/o D-74, Tibetan Colony, Tehsil & District Shimla, H.P.
.. Applicant.

Versus

General Public

. . Respondent.

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri Tashi Norzom w/o Shri Sonam, r/o D-74, Tibetan Colony, Tehsil & District Shimla has preferred an application to the undersigned for registration the date of birth and name of his son namely Kunga Jamyang (DOB 5-11-2014) in the record of Municipal Corporation, Shimla, District Shimla, H.P.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 25-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 25th day of May, 2016.

Seal.

HEMIS NEGI,
Sub-Divisional Magistrate,
Shimla (Urban).

**In The Court of Shri Hemis Negi, H.A.S., Sub Divisional Magistrate Shimla (Urban)
District Shimla, Himachal Pradesh**

Shri Lal Bahadur s/o Shri Hathi Bahadur, r/o Dhara Near Baljees Flats, Machi Wali Kothi, Tehsil & District Shimla, H.P. . . Applicant.

Versus

General Public

. . Respondent.

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri Lal Bahadur s/o Sh. Hathi Bhadur, r/o Dhara Near Baljees Flats, Machi Wali Kothi, Teshil & District Shimla has preferred an application to the undersigned for registration of his son name Ramesh date of birth 01-03-1998 in the record of Municipal Corporation, Shimla, District Shimla, H.P.

Therefore, this proclamation, the General Public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 23-06-2016 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 23 day of 2016.

Seal.

HEMIS NEGI,
Sub-Divisional Magistrate,
Shimla (Urban).